COURT OF QUEEN'S BENCH.

(Sittings in Banco.)

THE QUEEN v. THE COMMISSIONERS FOR BUILDING NEW CHURCHES.

THURSDAY, JAN. 11.—Mr. Kelly said he was instructed to apply for a rule calling upon the commissioners to shew cause why a *mandamus* should not be directed to them, commanding them to appropriate convenient pews and sittings in the new district church of Highgate for the master and governors of Sir Roger Cholmondely's Free Grammar School at Highgate, and for their families. This institution was created by letters patent granted by Queen Elizabeth, and consisted of a free school for forty scholars, and some fifty or sixty other boys, besides a master and six governors. Before the year 1830 the institution was possessed of a chapel, which would contain 700 persons, and there was, of course, ample accommodation for all the persons in any way connected with the school; but at that period there were some proceedings in Chancery, which ended in a scheme being agreed to and sanctioned by the Lord Chancellor, and an Act of Parliament was passed to carry that scheme into effect. Under that Act of Parliament the chapel was pulled down, and the school had to contribute 2,000*l.* towards building a new church at Highgate, which was to be erected; but it was enacted that the master and governors and their families, and the scholars, were to have pews and sittings in the church. The commissioners had appropriated a pew containing eight sittings for the master and his family, but only twelve sittings for the governors and their families. He had to urge that this was not a compliance with the Act of Parliament, and therefore this rule was applied for.

Rule granted.

ASSESSED TAXES CASES.

Determined by the Judges on Appeal, May 18, 1841.

Windows—Attorney's Office.

A house with fourteen rooms, nine used by appellant (an attorney residing in a separate house connected with the other by a covered way), solely as offices in his profession, one not used at all, and the other four used and slept in by his servant and his servant's wife and family, is not exempt for its windows under the 5 Geo. 4, c. 44, s. 4, as persons inhabited therein in the night-time, and the covered way formed a communication with another house.

AT a meeting of the commissioners of assessed taxes, acting for the Holborn division, holden at their board-room in Red Lion-square on the 23rd of October, 1840, for the purpose of hearing appeals against the first assessments (48 Geo. 3, c. 55, sch. (A.): 52 Geo. 3, c. 23, ss. 1, 2; 3 Geo. 4, c. 44, s. 4): Edwin Ward Scudding, of No. 2, Gordon-street, in the parish of St. Pancras, within the said division, attorney-at-law, appealed against a charge from thirty to fifty-three windows made on Nos. 2 and 3, Gordon-street.

The appellant states that he resides at No. 2, which is charged to the window duties. That No. 3 contains fourteen rooms, nine of which are used by him as offices for the purpose of his profession only, one is not used at all, and his man-servant uses the other four—namely, the kitchen, wash-house, and two attics, for the purpose of taking care of the premises. The servant and his family, consisting of a wife and two children, sleep in the attics of No. 3; but throughout the day he is employed, and attends at the house of No. 2, and takes all his meals there, his wife and family remaining at No. 3, in the kitchen.

The servant's wife and family are not subject to the control of the appellant. For the purposes of ingress and egress, from and to the street, they use the area-gate, and not the general entrance to the premises. There is a covered way from No. 3 to No. 2, across the yard or garden of No. 3, for the appellant's own private use, with a distinct and separate door at each end, and distinct locks and keys; the business entrance is at the front door of No. 3. The two houses are separately assessed in the parish rate-books.

The appellant contended that either the twenty-three windows, or at least the windows of that part of No. 3 which is used for the purpose of his profession, should not be added in charge with those of No. 2, inasmuch as the statute 5 Geo. 4, c. 44, s. 4, intended to exempt from the duties "all and every person and persons for and in respect of any house, tenement, or building, or part of a house, tenement, or building, which should be used by such person or persons as offices or counting-houses, for the purposes of exercising or carrying on any profession, vocation, business, or calling by which such person or persons shall seek a livelihood or profit, no person inhabiting, dwelling, or abiding therein except in the day-time, only for the purpose of such profession, vocation, business, or calling, such person residing in a distinct and separate dwelling-house charged to the said duties." The appellant contended that the word "therein" refers to the house or part of a house (as the case may be) used for the purposes specified, and that he is at least entitled to exemption in respect of the windows of the rooms used for the purposes of his business only.

The commissioners relieved the appellant in respect of the twenty-three windows so charged on No. 3.

The surveyor for the crown being dissatisfied with such determination, contending that the constant residence of the servant's wife and family precludes the exemption sought by the appellant, the words in the 4th clause of the said Act being as follows:—"No person inhabiting, dwelling, or abiding therein except in the day-time only," and further contending that the communication across the yard or garden, unites the two houses, and is not such a distinct and separate house as by the provisions of the said Act is contemplated; and in support thereof refers to the case No. 1255, and also to Nos. 400 and 507, decided by her Majesty's judges, demanded a case for the opinion of her Majesty's judges, which we have accordingly stated.

J. MANSFIELD, J. H. MANN. } Commissioners.

We are of opinion that the determination of the commissioners is wrong.

J. PATTESON. J. GURNEY. T. COLTMAN.

Windows—Surgery.

The windows of a surgery wherein drugs were exposed for sale, being a distinct building, and not under the same roof as the dwelling-house, though adjoining it and internally communicating with it, and hidden from the road by a wall, and not having appellant's name on the door:—Held, liable to duty.

At a meeting of the commissioners of assessed taxes, held at the Ship Inn, at Banwell, on the 31st day of August, 1840 (48 Geo. 3, c. 55; 4 Geo. 4, c. 11, s. 1), Mr. Samuel Parsley, of Worle, in the county of Somerset, surgeon, appealed against a charge for thirty windows. The appellant admitted his liability to twelve windows, but contended that the other window was exempt, being the window of a surgery wherein drugs were exposed for sale, such surgery being a separate and distinct building, and not under the same roof as the dwelling-house, though adjoining thereto.

On the part of the Crown the surveyor contended that inasmuch as there was an internal communication from the appellant's dwelling-house into his surgery, and the surgery, though fronting the same way as the dwelling-house, fronted the court of the appellant, and was not visible from the public road, from which it was hid by the court wall, and inasmuch as the appellant's name was not on the door of his house or surgery, such window was liable to duty.

The appellant, in answer to the surveyor, stated that the court was the only front of his house and entrance to his premises; that his surgery window was so situated as to be necessarily seen by every person going to his house or surgery. The commissioners relieved the appellant; but the surveyor being dissatisfied therewith, demanded a case for the opinion of her Majesty's judges, which we state and sign accordingly.

J. EDGAR, H. SYMONS, HEBBERDEN P. EMERY, } Commissioners.

We are of opinion, that the determination of the commissioners is wrong.

J. PATTESON. J. GURNEY. T. COLTMAN.

Correspondence.

POSTAGE CHARGES FOR UNSTAMPED COPIES OF "THE BUILDER."

SIR,—A friend of mine to whom I have sent THE BUILDER desires me to discontinue the same on account of what I consider an overcharge of postage. He states that during the last six months he has been charged 4*s.*, for postage; the postmaster demanding 2*d.* and sometimes 6*d.* for a single paper, and stating, as a reason for so doing, that they were over weight. Now, as such an extra expense is calculated to injure the sale of your work, as well as to become an annoyance to your country readers, I have thought fit to acquaint you thereof, and if it is an imposition practised by the postmaster, it ought to be exposed.

Most of the copies have had the common post stamp appended by myself to them; for two or three 1*d.* each has been prepaid, and the others stamped with the news stamp, which I could conveniently get them from your office; but, supposing the penny-post stamp equivalent to the newspaper stamp, and that it would clear further charge for postage, I did not hesitate in taking the unstamped edition. As such impression prevails with many other persons, it would be well if that question could be set right.

I remain, Sir, your obedient servant,
London, January, 1844. E. W. B.

[The cheapest and safest plan to adopt would be to purchase a stamped copy, which may be procured at any newsvender's, and to be careful in folding the stamp outside; the paper will be then transmitted free of charge. If the paper does not bear a news stamp, it must be prepaid by postage stamps affixed to it, equal to the weight of the paper, according to the post-office regulations; and if the full amount of stamps are not affixed, a double charge may be made for the difference. Thus the postage of a single paper will sometimes amount to 4*d.* or 5*d.* when not prepaid to the full weight; whereas a copy of the stamped edition will cost only one penny extra, and no postmaster can make a charge for delivering it, unless any matter beyond the name and address be written on the envelope, or upon the paper.—ED.]

THE ROYAL EXCHANGE.

SIR,—I have always held that no person has a right to take up the time of a public journalist unless the subject he writes upon be of a public nature; I therefore, as you have courted communications, beg to address you upon the subject of the New Royal Exchange, which, if you view it as I do, you will oblige by inserting at your own convenience.

Having dispassionately surveyed that building, I am sorry to find it laid out quite contrary to the rules of architecture. For who but a city committee of taste, who generally spoil every thing they undertake, would have thought of selecting a plan whose sides are at obtuse angles with the front, and thereby sacrificing the beauty of a building (erected to stand as long as the city retains its present elevated situation), for the purpose of making its sides range with two streets, the existence of whose houses cannot be much more than half a century.

And, instead of the powers that will then be in existence being able to throw it open to the public view, they will be compelled to inclose it as now, to hide, if possible, a little of its deformity.

What would have been said, aye! and what would the architect himself have said, of Sir Christopher Wren, had he erected the north and south sides of St. Paul's in a line with Cheapside and Watling-street? and the buildings both stand in a similar manner.

Would not that noble edifice, which is now the pride of the nation (like some others of our national buildings), have been its disgrace, and have been far beneath the talents of that great man?

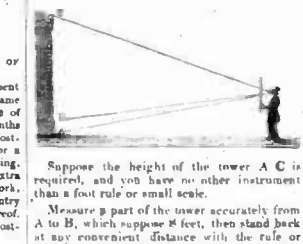
I should not have intruded, but think it the duty of every professional man to point out the defects of those buildings which are erected as an ornament as well as for utility, that they may be a beacon for those who follow after.

I am, Sir, your obedient servant,
J. C., Architect, &c.
2, Albany-road, Barnsbury Park, Islington.

MEASUREMENT OF HEIGHTS.

SIR,—As you so readily inserted my last communication respecting the measuring of distances, I beg leave to trouble you with another on the measurement of heights.

I am, Sir, your most obedient servant,
N. H.
Kensawhere, 11th January, 1844.



Suppose the height of the tower A C is required, and you have no other instrument than a foot rule or small scale.

Measure a part of the tower accurately from A to B, which suppose 8 feet, then stand back at any convenient distance with the rule or scale in your hand in a perpendicular position, and observe how much of the scale the space A B occupies, which suppose one division, or one inch upon your scale, and suppose the whole tower occupies 7 inches of your scale, then you have the proportion of A B to the whole height, which would be 56 feet.

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